

## ELECTRICITY

### ORIGINAL AND REPLACEMENT CONSUMER UTILITY TAXES

Customer Class as Defined by Electric Power Company	Calculation Method Prior to January 1, 2001 Monthly Tax	Consumption Based Monthly Tax Since January 1, 2001 <sup>1</sup>
<b>Residential</b>	8% of first \$50	\$0.00605 per kWh
Minimum	8% of \$7 bill or \$0.56	\$0.56 per bill
Maximum	\$4.00 per bill	\$4.00 per bill
<b>Master Metered Apartments</b>	8% of bill	\$0.00323 per kWh
Minimum	8% of \$7 / dwelling unit or \$0.56 / dwelling unit	\$0.56 per dwelling unit
Maximum	8% of \$50 / dwelling unit or \$4.00 / dwelling unit	\$4.00 per dwelling unit
<b>Commercial</b>	10% of first \$10,000	\$0.00594 per kWh
Minimum	10% of \$11.47 bill or \$1.15 per bill	\$1.15 per bill
Maximum	\$1,000 per bill	\$1,000 per bill
<b>Industrial</b>	10% of first \$10,000	\$0.00707 per kWh
Minimum	10% of \$11.47 bill or \$1.15 per bill	\$1.15 per bill
Maximum	\$1,000 per bill	\$1,000 per bill

<sup>1</sup> Beginning January 1, 2001, Fairfax County changed its Consumer Utility Tax on consumers of electricity as required by the Commonwealth of Virginia's utility deregulation legislation. Prior to this date, the Consumer Utility Tax was calculated based on the amount of a consumer's bill. The current calculation method, described in this table, is based on usage. The consumption based tax is calculated to be revenue neutral. For more information on this change, please refer to the Consumer Utility Tax section of the General Fund Revenue Overview.

## NATURAL GAS ORIGINAL AND REPLACEMENT CONSUMER UTILITY TAXES

Customer Class as Defined by Gas Company	Calculation Method Prior to January 1, 2001 Monthly Tax	Consumption Based Monthly Tax Since January 1, 2001 <sup>1</sup>
<b>Residential</b>	8% of first \$50	\$0.05259 per CCF
Minimum	8% of \$7 bill or \$0.56	\$0.56 per bill
Maximum	\$4.00 per bill	\$4.00 per bill
<b>Master Metered Apartments</b>	8% of bill	\$0.01192 per CCF
Minimum	8% of \$7 / dwelling unit or \$0.56 / dwelling unit	\$0.56 per dwelling unit
Maximum	8% of \$50 / dwelling unit or \$4.00 / dwelling unit	\$4.00 per dwelling unit
<b>Nonresidential</b>	10% of first \$3,000	\$0.04794 per CCF
Minimum	10% of \$8.45 bill or \$0.845	\$0.845 per bill
Maximum	\$300 per bill	\$300 per bill
<b>Nonresidential Interruptible</b>	4.5% of first \$6,667	\$0.00563 per CCF
Minimum	4.5% of \$100 bill per meter	\$4.50 per meter
Maximum	\$300 per meter	\$300 per meter

<sup>1</sup> Beginning January 1, 2001, Fairfax County changed its Consumer Utility Tax on consumers of natural gas as required by the Commonwealth of Virginia's utility deregulation legislation. Prior to this date, the Consumer Utility Tax was calculated based on the amount of a consumer's bill. The current calculation method, described in this table, is based on usage. The consumption based tax is calculated to be revenue neutral. For more information on this change, please refer to the Consumer Utility Tax section of the General Fund Revenue Overview.

# CONSUMER UTILITY TAXES ON ELECTRICITY AND NATURAL GAS

## ELECTRICITY

## NATURAL GAS

ELECTRICITY			NATURAL GAS		
Customer Class as Defined by Electric Power Company	Monthly Tax Prior to January 1, 2001	Monthly Tax Since January 1, 2001 <sup>1</sup>	Customer Class as Defined by Natural Gas Company	Monthly Tax Prior to January 1, 2001	Monthly Tax Since January 1, 2001 <sup>1</sup>
<b>Residential</b>	8% of first \$50	\$0.00605 per kWh	<b>Residential</b>	8% of first \$50	\$0.05259 per CCF
Minimum	8% of \$7 bill or \$0.56	\$0.56 per bill	Minimum	8% of \$7 bill or \$0.56	\$0.56 per bill
Maximum	\$4.00 per bill	\$4.00 per bill	Maximum	\$4.00 per bill	\$4.00 per bill
<b>Master Metered Apartments</b>	8% of bill	\$0.00323 per kWh	<b>Master Metered Apartments</b>	8% of bill	\$0.01192 per CCF
Minimum	8% of \$7 / dwelling unit or \$0.56 / dwelling unit	\$0.56 per dwelling unit	Minimum	8% of \$7 / dwelling unit or \$0.56 / dwelling unit	\$0.56 per dwelling unit
Maximum	8% of \$50 / dwelling unit or \$4.00 / dwelling unit	\$4.00 per dwelling unit	Maximum	8% of \$50 / dwelling unit or \$4.00 / dwelling unit	\$4.00 per dwelling unit
<b>Commercial</b>	10% of first \$10,000	\$0.00594 per kWh	<b>Nonresidential</b>	10% of first \$3,000	\$0.04794 per CCF
Minimum	10% of \$11.47 bill or \$1.15 per bill	\$1.15 per bill	Minimum	10% of \$8.45 bill or \$0.845	\$0.845 per bill
Maximum	\$1,000 per bill	\$1,000 per bill	Maximum	\$300 per bill	\$300 per bill
<b>Industrial</b>	10% of first \$10,000	\$0.00707 per kWh	<b>Nonresidential Interruptible</b>	4.5% of first \$6,667	\$0.00563 per CCF
Minimum	10% of \$11.47 bill or \$1.15 per bill	\$1.15 per bill	Minimum	4.5% of \$100 bill per meter	\$4.50 per meter
Maximum	\$1,000 per bill	\$1,000 per bill	Maximum	\$300 per meter	\$300 per meter

<sup>1</sup>Beginning January 1, 2001, Fairfax County changed its Consumer Utility Tax on consumers of electricity and natural gas as required by the Commonwealth of Virginia's utility deregulation legislation. Prior to this date, the Consumer Utility Tax was calculated based on the amount of a consumer's bill. The current calculation method is based on usage.